

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Saturday 9<sup>th</sup> December, 2017**

**No. 626**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 63/2017–State Tax**

**Dated: 15<sup>th</sup> November, 2017**

**NOTIFICATION**

In pursuance of section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) and sub-rule (3) of rule 45 of the Sikkim Goods and Services Tax Rules, 2017, the State Government hereby makes the following amendments in the notification of the Government of Sikkim, in the Department of Finance, Revenue and Expenditure No. 53/2017-State Tax, dated the 28<sup>th</sup> October, 2017, namely:-

In the said notification, for the words, figures and letters "the 30<sup>th</sup> day of November, 2017", the words, figures and letters "the 31<sup>st</sup> day of December, 2017" shall be substituted.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**